



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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November 8, 2011

TO: William T Fujioka
Chief Executive Officer

FROM: Wendy L. Watanabe
Auditor-Controller

by Judi E. Thomas

SUBJECT: **FISCAL YEAR 2011-12 FIRST QUARTER REPORT ON AUDIT-RELATED FUNDING TRANSFERRED FROM GENERAL FUND DEPARTMENTS**

During the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services. As a result, these General Fund departments would no longer be billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that beginning in FY 2011-12, we provide this same information on a quarterly basis. Attached you will find a chart that details the audits and associated costs by Department for the 1st quarter of this fiscal year.

If you have any questions, please call me at (213) 974-0383 or your staff may contact Cindy Lee, Budget & Fiscal Officer, at (213) 974-0356.

WLW:JET:LC:CYL

FY 2011-12 Audit Services for NCC GF Depts - Cover Memo - 1st Qtr.doc

Attachment

c: Audit Committee

AUDITOR-CONTROLLER
FY 2011-12: 1st Quarter Report
Audit Costs for NCC-General Fund Departments

Dept.	Audit / Assistance Provided	1st Quarter			FY 2011-12 Total
		JUL 2011	AUG 2011	SEPT 2011	
Chief Executive Office					
	CEO Miscellaneous	134.75		496.07	630.82
	Policy Roundtable for Child Care Sunset Review	1,124.74	627.03	2,037.96	3,789.73
	Labor Management Advisory Committee Sunset Review		1,329.26	204.50	1,533.76
	Review of Board Policy 4.050			943.19	943.19
	TOTAL	1,259.49	1,956.29	3,681.72	6,897.50
Assessor					
	Assessor Board IT Policy Review	12,609.94	11,960.03	5,009.10	29,579.07
	Assessor Technical Assistance	1,793.97	1,951.86	142.83	3,888.66
	Assessor Secured Property Tax System Review			6,040.45	6,040.45
	TOTAL	14,403.91	13,911.89	11,192.38	39,508.18
Agriculture Commission					
	ACWM Technical Assistance	47.61			47.61
	TOTAL	47.61	0.00	0.00	47.61
Beaches & Harbors					
	FY 2004-05 Financial Audit/Compliance of BH Review Parcel 7	1,562.08	896.41	2,097.40	4,555.89
	Beaches & Harbors Technical Assistance	1,760.72	1,077.86	114.97	2,953.55
	TOTAL	3,322.80	1,974.27	2,212.37	7,509.44
Board of Supervisors					
	Sunset Review Miscellaneous	666.49	(666.49)		0.00
	BOS Procurement Review	765.56	1,077.91	269.46	2,112.93
	Commission on Disabilities Sunset Review	1,043.11	922.59	202.10	2,167.80
	Commission for Children & Families Sunset Review	476.08	1,761.47		2,237.55
	Commission on HIV Sunset Review	1,154.38			1,154.38
	BOS Miscellaneous		1,417.78	465.45	1,883.23
	Sunset Review Miscellaneous	5,484.49	2,993.77	2,629.16	11,107.42
	Historical Landmarks and Records Commission Sunset Review	2,569.36	136.33	136.33	2,842.02
	Commission on Insurance Sunset Review	1,469.94			1,469.94
	Citizen's Economy and Efficiency Commission Sunset Review	1,192.91	3,198.42	1,487.13	5,878.46
	TOTAL	14,822.32	10,841.78	5,189.63	30,853.73
Consumer Affairs					
	Consumer Affairs Advisory Commission Sunset Review	664.81			664.81
	TOTAL	664.81	0.00	0.00	664.81
District Attorney					
	District Attorney Budget & Trust Review	6,723.88	3,322.66	269.47	10,316.01
	District Attorney Payroll and Personnel Review	24,855.62	31,106.98	24,243.23	80,205.83
	District Attorney Miscellaneous Assistance	47.61			47.61
	TOTAL	31,627.11	34,429.64	24,512.70	90,521.84
Chief Information Office					
	CIO Technical Assistance	1,751.63	(1,751.63)		0.00
	Security Engineering Team		2,840.27	515.61	3,355.88
	CIO Tech Asst		6,602.26	1,616.88	8,219.14
	TOTAL	1,751.63	7,690.90	2,132.49	11,575.02
Coroner/Medical Examiner					
	Coroner Credit Card Procedures Assistance		666.49		666.49
	Coroner Cell Phone Stipend Review	11,183.49			11,183.49
	Coroner Technical Assistance	944.03	868.59	515.61	2,328.23
	TOTAL	12,127.52	1,535.08	515.61	14,178.21
Probation					
	Probation Miscellaneous Assistance	2,350.71	1,430.90		3,781.61
	Probation ICP	5,960.22	381.80	95.21	6,437.23
	Probation Employee Termination Timeliness			1,029.68	1,029.68
	TOTAL	8,310.93	1,812.70	1,124.89	11,248.52

AUDITOR-CONTROLLER
FY 2011-12: 1st Quarter Report
Audit Costs for NCC-General Fund Departments

Dept.	Audit / Assistance Provided	1st Quarter			FY 2011-12 Total
		JUL 2011	AUG 2011	SEPT 2011	
Public Defender					
	Public Defender Payroll and Personnel Review			134.75	134.75
	TOTAL	0.00	0.00	134.75	134.75
Parks and Recreation					
	Fiscal/Compliance Audits of Concession Revenue Agreements	566.77			566.77
	Parks Procurement Review	2,442.36	182.36	534.50	3,159.22
	Parks Commitments, Accruals, and Trust Fund Review	3,566.59	1,953.61	677.50	6,197.70
	Parks Commission Sunset Review	760.00	717.73	317.11	1,794.84
	Board of Governors Arboreta & Botanic Gardens Sunset Review		761.72	515.61	1,277.33
	WO #7-65B P&R Concessionaire Revenue Agreement F/C Audit	1,369.28	1,149.97	2,808.80	5,328.05
	Parks Work Order #7-03C Follow-Up Review	212.96			212.96
	Parks eCaps Procurement Internal Control Plan		95.21		95.21
	Parks Technical Assistance	4,822.56	4,189.40	404.16	9,416.12
	TOTAL	13,740.52	9,050.00	5,257.68	28,048.20
Regional Planning					
	RP Commitments, Accruals, and Trust Fund Review	1,549.52	1,496.67	134.75	3,180.94
	RP Miscellaneous Assistance	1,469.06	2,137.34	398.06	4,004.46
	TOTAL	3,018.58	3,634.01	532.81	7,185.40
Registrar-Recorder					
	RR/CC Procurement and Contracting Review	190.42	269.47	2,341.77	2,801.66
	RR/CC Operations Review		2,004.97	5,741.97	7,746.94
	RR/CC Change Order Service			82.67	82.67
	RR/CC Miscellaneous Assistance	47.61		1,602.50	1,650.11
	RR/CC Revolving Change Fund Request			997.21	997.21
	TOTAL	238.03	2,274.44	10,766.12	13,278.59
Sheriff's					
	Sheriff's Purchasing Review	4,632.27	4,005.39	3,607.48	12,245.14
	Sheriff's Contracts and Capital Projects Review	2,586.08	3,142.07	4,511.65	10,239.80
	Sheriff's Second Quarter Overtime Monitoring	538.97	1,442.65	937.37	2,918.99
	Sheriff's Parking Citation Credit Card Acceptance Internal Control Plan	269.50	2,394.81	1,340.16	4,004.47
	Sheriff's Accounts Receivable Review	2,999.26	7,021.72	9,232.25	19,253.23
	Sheriff's Travel Advance Review			82.67	82.67
	Sheriff's Department Miscellaneous Assistance	182.36	808.44	621.64	1,612.44
	Sheriff's Inmate Deposit Credit Card Acceptance ICP		1,290.27	1,876.81	3,167.08
	Review of Board Policy 4.050			269.47	269.47
	Sheriff's Employee Termination Timeliness			946.99	946.99
	TOTAL	11,208.44	20,105.35	23,426.49	54,740.28
Treasurer and Tax Collector					
	Redemption Review FY 06-08 Statement of Work			1,128.63	1,128.63
	TTC Trust Funds Review	16,436.06	13,597.85	2,316.58	32,350.49
	TTC Payroll and Personnel Review	24,864.82	30,984.60	1,283.06	57,132.48
	TOTAL	41,300.88	44,582.45	4,728.27	90,611.60
Multiple Departments					
	Audit Recommendation Follow-up as of 12/31/10	2,574.98	671.15	413.36	3,659.49
	TOTAL	2,574.98	671.15	413.36	3,659.49
TOTAL AUDIT COSTS FOR NCC GENERAL FUND DEPTS.		160,419.56	154,469.95	95,821.27	410,663.17